

SIKKIM



GOVERNMENT

GAZETTE

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**GOVERNMENT OF SIKKIM
INCOME & COMMERCIAL TAX DIVISION
FINANCE DEPARTMENT
GANGTOK 737101 SIKKIM**

No. 111/CTD/2010

Dated the 2/12/2010

NOTIFICATION

In exercise of the powers conferred by sub-section (2) of section 6 of the Sikkim Ecology Fund and Environment Cess Act, 2005 (1 of 2005), the State Government hereby revises the rate of cess prescribed under clause (i), ii and (iii) of sub-section (1) of section 6 of the said Act, as under, namely:-

- (a) in respect of the works contract, notwithstanding the rate prescribed hereunder in clause (b), at the rate of one percentum on the gross value of the works bill;
- (b) in respect of cement, at the rate of one and a half percentum of the sale price.

**R. Ongmu, IAS
Principal Secretary
Finance, Revenue & Expenditure Department.**